

Town of Hopkinton
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>
Current Year Levy Tax Collection	\$ 17,497,042
Last Year's Levy Tax Collection	484,458
Prior Years Property Tax Collection	574,589
Interest & Penalty	87,608
PILOT & Tax Treaty (excluded from levy) Collection	-
Other Local Property Taxes	-
Licenses and Permits	476,832
Fines and Forfeitures	51,536
Investment Income	12,195
Departmental	251,825
Rescue Run Revenue	-
Police & Fire Detail	355,080
Other Local Non-Property Tax Revenues	8,723
Tuition	-
Impact Aid	-
Medicaid	-
Federal Stabilization Funds	-
Federal Food Service Reimbursement	-
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	-
MV Excise Tax Reimbursement	72,385
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	34,850
Library Construction Aid	-
Public Service Corporation Tax	102,244
Meals & Beverage Tax / Hotel Tax	58,165
LEA Aid	-
Group Home	-
Housing Aid Capital Projects	-
Housing Aid Bonded Debt	-
State Food Service Revenue	-
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	5,227,411
Motor Vehicle Phase Out	368,018
Other Revenue	72,978
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	<u><u>\$ 25,735,939</u></u>
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	2,064,911
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	<u><u>\$ 2,064,911</u></u>

Town of Hopkinton
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 577,955	\$ 227,887	\$ -	\$ 55,124	\$ 112,868	\$ -	\$ 568,439	\$ 184,789	\$ 1,054,658
Compensation - Group B	-	-	-	-	-	-	-	-	262,246
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	28,797	-	88,624
Overtime - Group B	-	-	-	-	-	-	-	-	28,265
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	218,879
Active Medical Insurance - Group A	19,087	36,553	-	5,444	23,471	-	156,696	20,090	201,939
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	41,559
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,442	1,389	-	255	1,131	-	7,531	865	9,040
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	3,079
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	41,818	16,929	-	4,050	8,073	-	42,977	13,653	124,925
Life Insurance	695	387	-	95	207	-	1,186	207	2,927
State Defined Contribution- Group A	5,630	2,272	-	538	1,294	-	6,347	1,351	300
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	1,676
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	4,777	2,890	-	570	318	-	56,691	8,541	42,345
Other Benefits- Group B	-	-	-	-	-	-	-	-	644
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	10,473	4,975	-	1,211	2,471	-	12,663	2,796	268,170
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	4,738
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	304,400	41,465	-	-	4,793	-	5,042	8,047	11,913
Materials/Supplies	30,072	2,483	504	328	372	-	11,804	15,179	6,170
Software Licenses	4,955	17,607	-	5,697	-	-	1,200	1,750	15,829
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	116,430	-	-	-	-	-	-	-	-
Maintenance	902	-	-	975	-	-	79,516	-	2,704
Vehicle Operations	-	-	-	-	-	-	65,356	-	53,374
Utilities	25,399	-	-	-	-	-	29,434	13,375	26,928
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	30,169	-	-
Revaluation	-	1,615	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	49,805	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	79,673	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	66,890	3,047	10,500	207	270	132,000	-	31,959	37,886
Tipping Fees	-	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,292,599	\$ 359,500	\$ 11,004	\$ 74,492	\$ 155,269	\$ 132,000	\$ 1,153,652	\$ 302,601	\$ 2,508,818

Town of Hopkinton
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal
Compensation- Group A	\$ -	\$ -	\$ 44,805	\$ -	\$ -	\$ -	\$ 2,826,526
Compensation - Group B	-	-	-	-	-	-	262,246
Compensation - Group C	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-
Overtime- Group A	-	-	2,515	-	-	-	119,936
Overtime - Group B	-	-	-	-	-	-	28,265
Overtime - Group C	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	218,879
Active Medical Insurance - Group A	-	-	6,127	-	-	-	469,407
Active Medical Insurance- Group B	-	-	-	-	-	-	41,559
Active Medical Insurance- Group C	-	-	-	-	-	-	-
Active Dental insurance- Group A	-	-	821	-	-	-	24,475
Active Dental Insurance- Group B	-	-	-	-	-	-	3,079
Active Dental Insurance- Group C	-	-	-	-	-	-	-
Payroll Taxes	-	-	4,095	-	-	-	256,521
Life Insurance	-	-	69	-	-	-	5,771
State Defined Contribution- Group A	-	-	182	-	-	-	17,914
State Defined Contribution - Group B	-	-	-	-	-	-	1,676
State Defined Contribution - Group C	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	2,286	-	-	-	118,418
Other Benefits- Group B	-	-	-	-	-	-	644
Other Benefits- Group C	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	441	-	-	-	303,200
State Defined Benefit Pension - Group B	-	-	-	-	-	-	4,738
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-
Purchased Services	-	-	3,255	-	-	-	378,916
Materials/Supplies	-	-	4,215	-	-	-	71,127
Software Licenses	-	-	5,938	-	-	-	52,976
Capital Outlays	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	116,430
Maintenance	-	-	-	-	-	-	84,097
Vehicle Operations	-	-	-	-	-	-	118,730
Utilities	-	-	1,693	-	-	-	96,829
Contingency	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	30,169
Revaluation	-	-	-	-	-	-	1,615
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	49,805
Trash Removal & Recycling	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	79,673
Community Support	-	-	-	-	-	-	-
Other Operation Expenditures	100,000	-	2,687	-	-	-	385,446
Tipping Fees	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	18,759,809	-	-	18,759,809
Regional Appropriation for Education	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	307,000	-	307,000
Municipal Debt- Interest	-	-	-	-	136,048	-	136,048
School Debt- Principal	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	51,451	51,451
Retiree Dental Insurance- Total	-	-	-	-	-	8,703	8,703
OPEB Contribution- Total	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-
Total Expenditures	\$ 100,000	\$ -	\$ 79,129	\$ 18,759,809	\$ 443,048	\$ 60,155	\$ 25,432,077

Financing Uses: Transfer to Capital Funds	\$ 454,277
Financing Uses: Transfer to Other Funds	-
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	2,009,141
Total Other Financing Uses	<u>\$ 2,463,418</u>
Net Change in Fund Balance¹	(94,644)
Fund Balance1- beginning of year	\$5,714,259
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	-
Fund Balance¹ - beginning of year adjusted	<u>5,714,259</u>
Rounding	
Fund Balance¹ - end of year	<u>\$ 5,619,615</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Hopkinton
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 5,714,259	-	\$ 5,714,259	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 5,714,259</u>	-	<u>\$ 5,714,259</u>	
General Fund	\$ 25,735,939	\$ 2,064,911	\$ 25,432,076	\$ 2,463,418	\$ (94,644)	\$ 5,714,259		\$ 5,714,259	\$ 5,619,615
Totals per audited financial statements	<u>\$ 25,735,939</u>	<u>\$ 2,064,911</u>	<u>\$ 25,432,076</u>	<u>\$ 2,463,418</u>	<u>\$ (94,644)</u>	<u>\$ 5,714,259</u>	<u>\$ -</u>	<u>\$ 5,714,259</u>	<u>\$ 5,619,615</u>
<u>Reconciliation from financial statements to MTP2</u>									
Rounding	-	-	1	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 25,735,939</u>	<u>\$ 2,064,911</u>	<u>\$ 25,432,077</u>	<u>\$ 2,463,418</u>	<u>\$ (94,644)</u>	<u>\$ 5,714,259</u>	<u>\$ -</u>	<u>\$ 5,714,259</u>	<u>\$ 5,619,615</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.